



94TH GENERAL ASSEMBLY
State of Illinois
2005 and 2006
SB0359

Introduced 2/15/2005, by Sen. Chris Lauzen

SYNOPSIS AS INTRODUCED:

30 ILCS 105/5.640 new
30 ILCS 105/6z-68 new
35 ILCS 5/507EE new
35 ILCS 5/509 from Ch. 120, par. 5-509
35 ILCS 5/510 from Ch. 120, par. 5-510

Amends the State Finance Act. Creates the School District Income Tax Checkoff Fund. Provides that moneys received from the income tax checkoffs for school districts must be deposited into the Fund. Provides that, as soon as practical after an amount is deposited into the Fund from an income tax checkoff, the Department of Revenue must transfer that amount to the school district indicated on the taxpayer's income tax return. Amends the Illinois Income Tax Act to create the checkoff.

LRB094 07545 BDD 37713 b

FISCAL NOTE ACT
MAY APPLY

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The State Finance Act is amended by adding
5 Sections 5.640 and 6z-68 as follows:

6 (30 ILCS 105/5.640 new)

7 Sec. 5.640. The School District Income Tax Checkoff Fund.

8 (30 ILCS 105/6z-68 new)

9 Sec. 6z-68. The School District Income Tax Checkoff Fund.

10 (a) The School District Income Tax Checkoff Fund is created
11 as a special fund in the State treasury. Moneys received from
12 the income tax checkoffs for school districts under Section
13 507EE of the Illinois Income Tax Act must be deposited into the
14 Fund.

15 (b) As soon as practical after an amount is deposited into
16 the Fund from an income tax checkoff, the Department of Revenue
17 must transfer that amount to the school district indicated on
18 the taxpayer's income tax return. This transfer is not subject
19 to appropriation.

20 Section 10. The Illinois Income Tax Act is amended by by
21 changing Sections 509 and 510 and by adding Section 507EE as
22 follows:

23 (35 ILCS 5/507EE new)

24 Sec. 507EE. School district checkoff. For taxable years
25 ending on or after December 31, 2005, the Department must print
26 on its standard individual income tax form a provision
27 indicating that if the taxpayer wishes to contribute to a
28 school district in the State, as authorized by this amendatory
29 Act of the 94th General Assembly, he or she may do so by

1 stating the school district and the amount of the contribution
2 (not less than \$1) on the return and that the contribution will
3 reduce the taxpayer's refund or increase the amount of payment
4 to accompany the return. Failure to remit any amount of
5 increased payment shall reduce the contribution accordingly.
6 This Section does not apply to any amended return.

7 (35 ILCS 5/509) (from Ch. 120, par. 5-509)

8 Sec. 509. Tax checkoff explanations. All individual income
9 tax return forms shall contain appropriate explanations and
10 spaces to enable the taxpayers to designate contributions to
11 the following funds: the Child Abuse Prevention Fund, the
12 Illinois Wildlife Preservation Fund (as required by the
13 Illinois Non-Game Wildlife Protection Act), the Alzheimer's
14 Disease Research Fund (as required by the Alzheimer's Disease
15 Research Act), the Assistance to the Homeless Fund (as required
16 by this Act), the Penny Severns Breast and Cervical Cancer
17 Research Fund, the National World War II Memorial Fund, the
18 Prostate Cancer Research Fund, the Lou Gehrig's Disease (ALS)
19 Research Fund, the Multiple Sclerosis Assistance Fund, the
20 Leukemia Treatment and Education Fund, the World War II
21 Illinois Veterans Memorial Fund, the Korean War Veterans
22 National Museum and Library Fund, the Illinois Military Family
23 Relief Fund, the Illinois Veterans' Homes Fund, the School
24 District Income Tax Checkoff Fund, and the Asthma and Lung
25 Research Fund.

26 Each form shall contain a statement that the contributions
27 will reduce the taxpayer's refund or increase the amount of
28 payment to accompany the return. Failure to remit any amount of
29 increased payment shall reduce the contribution accordingly.

30 If, on October 1 of any year, the total contributions to
31 any one of the funds made under this Section do not equal
32 \$100,000 or more, the explanations and spaces for designating
33 contributions to the fund shall be removed from the individual
34 income tax return forms for the following and all subsequent
35 years and all subsequent contributions to the fund shall be

1 refunded to the taxpayer.

2 (Source: P.A. 92-84, eff. 7-1-02; 92-198, eff. 8-1-01; 92-651,
3 eff. 7-11-02; 92-772, eff. 8-6-02; 92-886, eff. 2-7-03; 93-36,
4 eff. 6-24-03; 93-131, eff. 7-10-03; 93-292, eff. 7-22-03;
5 93-324, eff. 7-23-03; 93-776, eff. 7-21-04.)

6 (35 ILCS 5/510) (from Ch. 120, par. 5-510)

7 Sec. 510. Determination of amounts contributed. The
8 Department shall determine the total amount contributed to each
9 of the following: the Child Abuse Prevention Fund, the Illinois
10 Wildlife Preservation Fund, the Assistance to the Homeless
11 Fund, the Alzheimer's Disease Research Fund, the Penny Severns
12 Breast and Cervical Cancer Research Fund, the National World
13 War II Memorial Fund, the Prostate Cancer Research Fund, the
14 Illinois Military Family Relief Fund, the Lou Gehrig's Disease
15 (ALS) Research Fund, the Multiple Sclerosis Assistance Fund,
16 the Leukemia Treatment and Education Fund, the World War II
17 Illinois Veterans Memorial Fund, the Korean War Veterans
18 National Museum and Library Fund, the Illinois Veterans' Homes
19 Fund, the School District Income Tax Checkoff Fund, and the
20 Asthma and Lung Research Fund; and shall notify the State
21 Comptroller and the State Treasurer of the amounts to be
22 transferred from the General Revenue Fund to each fund, and
23 upon receipt of such notification the State Treasurer and
24 Comptroller shall transfer the amounts.

25 (Source: P.A. 92-84, eff. 7-1-02; 92-198, eff. 8-1-01; 92-651,
26 eff. 7-11-02; 92-772, eff. 8-6-02; 92-886, eff. 2-7-03; 93-36,
27 eff. 6-24-03; 93-131, eff. 7-10-03; 93-292, eff. 7-22-03;
28 93-324, eff. 7-23-03; 93-776, eff. 7-21-04.)